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**Abstract of the Disclosure:**

In a semiconductor device including a large-diameter contact hole and a small-diameter contact hole which are formed to penetrate through an insulator film formed on a semiconductor substrate, the small-diameter contact hole is completely filled with a refractory conductive material, and the large-diameter contact hole has a sidewall formed of the refractory conductive material on a side surface of the large-diameter contact hole. The sidewall covers the side surface lower than a position which is lower than an upper end of the large-diameter contact hole by a predetermined distance. Thus, a small and stable contact resistance can be realized both in the large-diameter contact hole and in the small-diameter contact hole